



45 BROADWAY  
NEW YORK, NY 10006  
212.599.3322 PHONE  
212.557.0295 FAX

WWW.BECKER-POLIAKOFF.COM  
WWW.BECKERNY.COM

January 17, 2010

**BY ECF**

United States District Court  
Southern District of New York  
Daniel Patrick Moynihan  
United States Courthouse  
500 Pearl Street  
New York, NY 10007-1312

**Re: In re: Bernard L. Madoff  
Motion to Leave for Appeal U.S. Bankruptcy Court, Southern District of  
New York, 08-1789 (BRL) Order dated December 14, 2010**

Dear Sir/Madam:

We represent the movants in connection with the referenced motion for leave to appeal. Please accept this very short reply memorandum which focuses for the Court the narrow issue on appeal.

Respectfully,

*/s/ Helen Davis Chaitman*  
Helen Davis Chaitman

HDC:jg